

FISCAL NOTE

TO: Chief Clerk of the Senate
Chief Clerk of the House

FROM: James A. Davenport, Executive Director

DATE: February 26, 1995

SUBJECT: **SB 1258 - HB 1202**

This bill, if enacted, will exempt individuals from the \$200 annual professional fee tax if such individual demonstrates to the Commissioner of Revenue that the individual is disabled, not actively employed and not practicing any of the taxable occupations.

The fiscal impact from enactment of this bill is estimated to be a decrease in first year state revenues to the extent certain disabled individuals are exempt from the \$200 professional fee tax who are currently paying such tax; however, the amount of such decrease cannot reasonably be determined but is estimated not to be significant.

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

James A. Davenport, Executive Director